

**Public Service Company of New Hampshire  
d/b/a Eversource Energy  
Docket No. DE 19-057**

**Distribution Service Rate Case**

**Full Rate Case Filing Requirements**

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**Tab 1: Puc 1203.02 Requirement**

- (c) Except for telephone utilities which shall comply with the provisions of Puc 403.09, all utilities that file an application with the commission for a general rate change shall send to each of its customers a clear and concise statement of the rate schedules applied for and indicate which schedules are applicable to that customer.
- (d) The information required to be distributed to customers under (c) above shall be distributed no later than 30 calendar days from the date of filing.

**Tab 2: Puc 1604.01(a) Requirement**

- (1) The utility's internal financial reports for the following periods:
  - a. For the first and last month of the test year;
  - b. For the entire test year; and
  - c. For the 12 months or 5 quarters prior to the test year;
- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years
- (3) Federal income tax reconciliation for the test year
- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income
- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
  - a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
  - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
  - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines:
  - a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
  - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
- (7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding
- (8) The utility's most recent construction budget
- (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700
- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks

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**Tab 2: Puc 1604.01(a) Requirement**

- (11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
  - a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
  - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported
- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding
- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding
- (14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans
- (15) Copies of all officer and executive incentive plans
- (16) Lists of the amount of voting stock of the utility categorized as follows:
  - a. Owned by an officer or director individually;
  - b. Owned by the spouse or minor child of an officer or director; or
  - c. Controlled by the officer or director directly or indirectly;
- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
  - a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
  - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
  - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
  - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
- (18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations
- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission
- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission
- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission
- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year
- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year
- (24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness

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**Tab 2: Puc 1604.01(a) Requirement**

- (25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service
- (26) Support for figures appearing on written testimony and in accompanying exhibits

**Tab 3: Puc 1604.02(a) Requirement**

- (1) A cover letter summarizing the requested rate relief and the nature and magnitude of the requested changes
- (2) A "Report of Proposed Rate Changes", which shall set forth the following:
  - a. Rate or class of service;
  - b. Effect of proposed change showing increases, decreases and net changes in each rate classification separately, where applicable;
  - c. Average number of customers;
  - d. Estimated annual revenue under present rates and under proposed rates; and
  - e. Proposed rates by amount and percentage increase or decrease
- (3) Written direct testimony
- (4) A "Filing Requirement Schedule" for the appropriate utility area of the utility, as established by Puc 1604.07
- (5) A copy of the proposed statement to be transmitted to the utility's customers pursuant to Puc 1203.02(c) and (d)

**Tab 4: Puc 1604.04(a) Requirement**

Each utility shall submit to the commission, along with any proposed or compliance tariff filing, a signed, written attestation by the officer in charge of the utility accounts.

**Tab 5: Puc 1604.07(a) Requirement**

A utility shall include with the "Filing Requirement Schedules" required by Puc 1604.06 each of the following:

- (1) "Computation of Revenue Deficiency"
- (2) "Schedule 1 - Operating Income Statement"
- (3) "Schedule 1 Attachment - Pro Forma Adjustment Income or Expense"
- (4) "Schedule 1A - Property Taxes"
- (5) "Schedule 1B - Payroll"
- (6) "Schedule 1C - Normalization"
- (7) "Schedule 2 - Assets and Deferred Charges"
- (8) "Schedule 2A - Stockholders Equity and Liabilities"
- (9) "Schedule 2B- Material and Supplies"
- (10) "Schedule 2C - Contributions in Aid of Construction"
- (11) "Schedule 3 - Rate Base"
- (12) "Schedule 3A -Working Capital"

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Tab 5: Puc 1604.07(a) Requirement

- (13) "Schedule 3 Attachment - Pro Forma Adjustment Rate Base"
- (14) "Schedule 3 Attachment - Name of Account"

Tab 6: Puc 1604.08 Requirement

- (a) Each utility filing for a change in the rate proposed to be charged for any service shall complete and provide the rate of return schedules, called "Rate of Return Information Required of All Electric, Gas, Telephone, Water and Sewer Utilities", the specific requirements of which are set forth in (c) below.
- (c)(1) Schedule 1, "Overall Rate of Return", showing the component ratio, component cost rate, and weighted average cost rate of:
  - a. Common and preferred stock;
  - b. Long and short term debt; and
  - c. The total of a. and b.;
- (c)(2) Schedule 2, "Capital Structure for Ratemaking Purposes", showing the amount and component ratio for:
  - a. Common equity, stock, surplus, retained earnings and capital stock expenses;
  - b. Preferred stock equity, stock and capital stock expenses;
  - c. Long term debt, mortgage debt, long term notes, pollution revenue control bonds, industrial revenue bonds, capital lease, unamortized premium and discount, and unamortized expenses;
  - d. Short term debt and notes payable;
  - e. Deferred taxes; and
  - f. Total capital;
- (c)(3) Schedule 3, "Historical Capital Structure as of December 31 or Other Fiscal Year End For Each Year", for each of the preceding 5 years showing:
  - a. Common and preferred stock;
  - b. Long and short term debt;
  - c. Deferred taxes;
  - d. Investment tax credit; and
  - e. The total of a. through d. above;
- (c)(4) Schedule 4, "Capitalization Ratios at December 31 or for Other Fiscal Year End", for each of the preceding 5 years showing the information as found in (c)(2) a. through f. above, which may be shown without deferred taxes and investment tax credits.
- (c)(5) Schedule 5, "Weighted Average Cost of Long-Term Debt", showing, for each entry, the following:
  - a. Item;
  - b. Date issued;
  - c. Face value;
  - d. Financing costs;
  - e. Net proceeds ratio;
  - f. Outstanding amount;

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**Tab 6: Puc 1604.08 Requirement**

- g. Cost rate based upon net proceeds;
  - h. Annual cost;
  - i. Total amount outstanding; and
  - j. Weighted average cost rate;
- (c)(6) Schedule 6, “Cost of Short-Term Debt”, showing the cost rate, outstanding amount and annual cost for:
- a. Bank loans;
  - b. Loans from individuals;
  - c. Commercial paper; and
  - d. Weighted average cost;
- (c)(7) Schedule 7, “Weighted Average Cost of Preferred Stock”, showing, for each entry, the following:
- a. Item;
  - b. Date sold;
  - c. Financing costs;
  - d. Net proceeds ratio;
  - e. Outstanding amount;
  - f. Cost rate based upon net proceeds;
  - g. Annual cost;
  - h. Total amount outstanding; and
  - i. Weighted average cost rate;
- (c)(8) Schedule 8, “Cost of Common Equity Capital”, showing the rate of return on common equity; and
- (c)(9) A “Report of Proposed Rate Changes”, including the following:
- a. Rate or class of service;
  - b. Effect of proposed change showing increases, decreases and net changes in each rate classification separately, where applicable;
  - c. Average number of customers;
  - d. Annual revenue under present rates and under proposed rates;
  - e. Proposed annual change in revenues by amount and by percentage;
  - f. Proposed change in rates by amount and by percentage;
  - g. Signature and title of signatory; and
  - h. Title section showing the utility's name, date filed, tariff number, tariff page numbers and effective date.

**Tab 7: Puc 1604.09 Requirement**

- (a) A utility shall provide an explanation with its proposed tariff of any change in the manner of recording accounting data on the utility's books during the test year.
- (b) As to the explanation of any adjustment in the manner of recording data as required by (a) above, a utility shall provide with its proposed tariff a justification for the change and an explanation of its financial impact.

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#### **Tab 7: Puc 1604.09 Requirement**

- (c) A utility shall make adjustments in projections to reflect what the utility reasonably anticipates for the following:
  - (1) All items of unusual magnitude which occurred during the test year, but which are not expected to recur beyond the test year; and
  - (2) All items which are fixed, determinable, and likely to occur in the future, but which did not occur during the test year.
- (d) A utility shall describe in detail and justify all aspects of any adjustment and shall complete a "Schedule 1 Attachment-Pro Forma Adjustment Income or Expense" appropriate to the particular utility area as required by Puc 1604.07(a)(3).

#### **Tab 7: Puc 1905.01(a) Requirement**

Consistent with the utility's duty to keep the commission informed pursuant to RSA 374:4, at the time a utility files the materials required for a full rate case pursuant to Puc 1604, and every 90 days thereafter during the pendency of the rate case, the utility shall also file with the commission items (1) through (3) below:

- (1) A detailed description of rate case expenses actually incurred as of the date of the filing and projected total rate case expenses that include:
  - a. The name of the service provider;
  - b. The procurement process;
  - c. The amount of the expense; and
  - d. A description of the charge or service rendered;
- (2) A list of all services to be rendered on behalf of the utility in the full rate case by any vendor; and
- (3) The total estimated costs of each service.